# Financial Statement
# 1999-2000

*Parkland*
*Regional College*

101-02041/

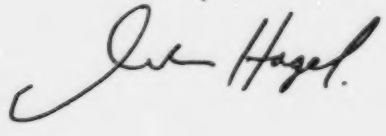
## Letter of Transmittal

The Honourable Dr. Lynda M Haverstock
Lieutenant Governor
Province of Saskatchewan

Your Honour:

I have the honour to submit for your consideration the Financial Statements of the Parkland Regional College for the year ending June 30, 2000.

Respectfully submitted,



Glenn Hagel
Minister of Post-Secondary Education and Skills Training

# GOVERNMENT OF THE PROVINCE OF SASKATCHEWAN
# SASKATCHEWAN POST-SECONDARY EDUCATION & SKILLS TRAINING
# PARKLAND REGIONAL COLLEGE
# FINANCIAL STATEMENTS
# FOR THE YEAR ENDED
# JUNE 30, 2000.

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# *Skilnick Robertson Besler Miller & Co.*
## *Chartered Accountants*

PARKLAND REGIONAL COLLEGE

AUDITORS' REPORT

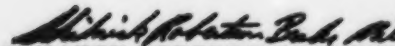
2000.

The Members of the Board
Parkland Regional College
MELVILLE, Saskatchewan

We have examined the statement of financial position of the Parkland Regional College as at June 30, 2000 and the statement of operations, statement of changes in fund balances and statement of cash flows for the year then ended. The college is responsible for preparing these financial statements for Treasury Board's approval. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2000 and the results of its operations and cash flows for the year then ended in accordance with generally accepted accounting principles.



SKILNICK ROBERTSON BESLER MILLER & CO.
Chartered Accountants

Melville, Saskatchewan
September 5, 2000

PARKLAND REGIONAL COLLEGE — STATEMENT 1

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2000.

| | 2000 CAPITAL FUND | 2000 OPERATING FUND | 2000 TOTAL | 1999 TOTAL |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **CURRENT ASSETS** | | | | |
| Cash and temporary investments | $ | $1,333,208 | $1,333,208 | $1,046,781 |
| Accounts receivable (Note 3) | | 219,616 | 219,616 | 201,546 |
| Prepaid expenses | | 10,819 | 10,819 | 17,918 |
| Advance - Yorkton Regional High School (Note 11) | | 69,475 | 69,475 | 70,421 |
| | Nil | 1,633,118 | 1,633,118 | 1,336,666 |
| **CAPITAL ASSETS** (Notes 2 & 4) | 1,472,850 | | 1,472,850 | 694,989 |
| | $1,472,850 | $1,633,118 | $3,105,968 | $2,031,655 |
| **LIABILITIES AND FUND BALANCE** | | | | |
| **CURRENT LIABILITIES** | | | | |
| Accounts payable and accrued liabilities (Note 5) | $ | $ 173,622 | $ 173,622 | $ 208,038 |
| Accrued holiday pay | | 66,404 | 66,404 | 60,256 |
| Deferred revenue (Notes 2 & 6) | | 160,942 | 160,942 | 171,775 |
| | $ Nil | $ 400,968 | $ 400,968 | $ 440,069 |
| **FUND BALANCES** | | | | |
| Invested in capital assets | $1,472,850 | $ | $1,472,850 | $ 694,989 |
| Internally restricted as reserves (Note 14) | | 913,958 | 913,958 | 284,000 |
| Unrestricted | | 318,192 | 318,192 | 612,597 |
| | 1,472,850 | 1,232,150 | 2,705,000 | 1,591,586 |
| | $1,472,850 | $1,633,118 | $3,105,968 | $2,031,655 |

Approved by the Board:

Director

Director

See Accompanying Notes

PARKLAND REGIONAL COLLEGE

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED JUNE 30, 2000.

STATEMENT 2

| | OPERATING | | | CAPITAL | | TOTAL | |
|---|---|---|---|---|---|---|---|
| | BUDGET (Note 7) | 2000 | 1999 | 2000 | 1999 | 2000 | 1999 |
| **REVENUES** (Schedule 1) | | | | | | | |
| Saskatchewan Post-Secondary Education and Skills Training | $3,650,701 | $3,825,157 | $3,764,373 | $ 741,015 | $ | $4,566,172 | $3,764,373 |
| Federal Government | 165,625 | 83,214 | 530,856 | | | 83,214 | 530,856 |
| Other revenue | 1,330,466 | 1,404,614 | 1,351,944 | | | 1,404,614 | 1,351,944 |
| Total revenues | 5,146,792 | 5,312,985 | 5,647,173 | 741,015 | Nil | 6,054,000 | 5,647,173 |
| **EXPENSES** (Schedule 2) | | | | | | | |
| Contractual and Professional Services | 1,908,308 | 1,498,202 | 2,110,533 | | | 1,498,202 | 2,110,533 |
| Rentals (Note 13) | 228,258 | 224,752 | 170,771 | | | 224,752 | 170,771 |
| Repairs and maintenance | 41,063 | 34,542 | 45,113 | | | 34,542 | 45,113 |
| Amortization | | | | 123,506 | 141,099 | 123,506 | 141,099 |
| Operating expenses (Schedule 3) | 532,265 | 525,824 | 514,643 | | | 525,824 | 514,643 |
| Personal services | 2,477,969 | 2,533,760 | 2,633,833 | | | 2,533,760 | 2,633,833 |
| Total expenses | 5,187,863 | 4,817,080 | 5,474,893 | 123,506 | 141,099 | 4,940,586 | 5,615,992 |
| **EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES** | $( 41,071) | $ 495,905 | $ 172,280 | $ 617,509 | $ (141,099) | $1,113,414 | $ 31,181 |

See Accompanying Notes

PARKLAND REGIONAL COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2000.

STATEMENT 3

| | INVESTED IN CAPITAL ASSETS | INTERNALLY RESTRICTED ASSETS | UNRESTRICTED | 2000 | 1999 |
|---|---|---|---|---|---|
| Balance, beginning of year | $ 694,989 | $ 284,000 | $ 612,597 | $1,591,586 | $1,560,405 |
| Excess (deficiency) of revenue over expenses | 617,509 | | 495,905 | 1,113,414 | 31,181 |
| Interfund transfers | 160,352 | ( 93,818) | ( 66,534) | Nil | Nil |
| Appropriated to reserves | | 723,776 | (723,776) | Nil | Nil |
| | $1,472,850 | $ 913,958 | $ 318,192 | $2,705,000 | $1,591,586 |

See Accompanying Notes

PARKLAND REGIONAL COLLEGE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2000.

STATEMENT 4

| | 2000 | 1999 |
|---|---|---|
| **CASH FROM OPERATING ACTIVITIES** | | |
| Excess (deficiency) of revenue over expenses | $1,113,414 | $ 31,181 |
| Items not affecting cash - amortization | 123,506 | 141,099 |
| Net change in non-cash working capital | ( 49,126) | 318,413 |
| | 1,187,794 | 490,693 |
| **FINANCING ACTIVITIES** | Nil | Nil |
| **INVESTING ACTIVITIES** | | |
| Purchase of capital assets | (901,367) | ( 72,623) |
| Increase (decrease) in cash during year | 286,427 | 418,070 |
| Cash and temporary investments at the beginning of the year | 1,046,781 | 628,711 |
| Cash and temporary investments at the end of the year | $1,333,208 | $1,046,781 |

See Accompanying Notes

PARKLAND REGIONAL COLLEGE

SCHEDULE 1

SCHEDULE OF OPERATING FUND REVENUES BY FUNCTION

FOR THE YEAR ENDED JUNE 30, 2000.

| | ADMINISTRATION | PROGRAMMING | | | | SUPPORT SERVICES | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL REVENUE | COMMUNITY & INDIVIDUAL DEVELOPMENT | ADULT BASIC EDUCATION | VOCATIONAL TECHNICAL | UNIVERSITY CREDIT | CAREER SERVICES | STUDENT SERVICES | 2000 TOTAL | BUDGET (Note 7) | 1999 |
| Post-Secondary Education and Skills Training | | | | | | | | | | |
| Admin Recovery | $ 157,508 | $ | $ | $ | $ | $ | $ | $ 157,508 | $ 146,100 | $ 154,066 |
| Base Grant | 1,214,853 | | | | | | | 1,214,853 | 891,740 | 1,060,199 |
| Outreach Fund | | | | | | | | Nil | 169,840 | 169,840 |
| Program Payments | | | 1,187,903 | 1,175,064 | | | | 2,362,967 | 2,378,021 | 2,380,268 |
| Other | 39,829 | | | | | 50,000 | | 89,829 | 65,000 | Nil |
| | 1,412,190 | Nil | 1,187,903 | 1,175,064 | Nil | 50,000 | Nil | 3,825,157 | 3,650,701 | 3,764,373 |
| Federal Government | | | | | | | | | | |
| Seat Purchases | | | 83,214 | | | | | 83,214 | 153,625 | 292,745 |
| Projects | | | | | | | | Nil | 12,000 | 238,111 |
| | Nil | Nil | 83,214 | Nil | Nil | Nil | Nil | 83,214 | 165,625 | 530,856 |
| Other | | | | | | | | | | |
| Contracts | | 15,674 | 255,432 | 143,655 | 105,500 | 4,780 | | 525,041 | 729,832 | 678,033 |
| Interest | 87,612 | | | | | | | 87,612 | 40,000 | 61,761 |
| Rents | 5,178 | | 941 | | 3,500 | 2,315 | | 11,934 | 10,625 | 9,236 |
| Resale items | | 12,632 | 38,990 | 58,508 | | | | 110,130 | 13,300 | 59,673 |
| Tuition | | 53,640 | 39,664 | 403,439 | 151,096 | 1,065 | | 648,904 | 489,894 | 507,300 |
| Other | 20,993 | | | | | | | 20,993 | 46,815 | 35,941 |
| | 113,783 | 81,946 | 335,027 | 605,602 | 260,096 | 8,160 | Nil | 1,404,614 | 1,330,466 | 1,351,944 |
| TOTAL REVENUE | 1,525,973 | 81,946 | 1,606,144 | 1,780,666 | 260,096 | 58,160 | Nil | 5,312,985 | 5,146,792 | 5,647,173 |
| TOTAL EXPENSES (Schedule 2) | 1,733,957 | 30,149 | 1,187,604 | 1,484,674 | 245,426 | 135,270 | Nil | 4,817,080 | 5,187,863 | 5,474,893 |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES | $ (207,984) | $ 51,797 | $ 418,540 | $ 295,992 | $ 14,670 | $ ( 77,110) | $ Nil | $ 495,905 | $ ( 41,071) | $ 172,280 |

See Accompanying Notes

PARKLAND REGIONAL COLLEGE

SCHEDULE OF OPERATING FUND EXPENSES BY FUNCTION

FOR THE YEAR ENDED JUNE 30, 2000.

SCHEDULE 2

| | GENERAL ADMINISTRATION | | | PROGRAMMING | | | | SUPPORT SERVICES | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | BOARD | ADMINIS-TRATIVE | ORGANIZ-ATIONAL | COMMUNITY & INDIVIDUAL DEVELOPMENT | BASIC EDUCATION | VOCATIONAL TECHNICAL | UNIVERSITY CREDIT | CAREER SERVICES | STUDENT SERVICES | 2000 TOTAL | BUDGET (Note 7) | 1999 |
| Contractual and Professional Services | $ | $ 90,681 | $ 4,875 | $ 9,175 | $ 66,563 | $1,167,081 | $ 159,827 | $ | $ | $1,498,202 | $1,908,308 | $2,110,533 |
| Rentals (Note 13) | | | 120,778 | 1,228 | 72,940 | 28,030 | 702 | 1,074 | | 224,752 | 228,258 | 170,771 |
| Repairs and Maintenance | | | 33,557 | | 985 | | | | | 34,542 | 41,063 | 45,113 |
| Operating (Schedule 3) | 22,074 | 31,052 | 226,544 | 5,581 | 83,149 | 84,592 | 53,144 | 19,688 | | 525,824 | 532,265 | 514,643 |
| Personal Services | 23,478 | 312,366 | 868,552 | 14,165 | 963,967 | 204,971 | 31,753 | 114,508 | | 2,533,760 | 2,477,969 | 2,633,833 |
| | $ 45,552 | $ 434,099 | $1,254,306 | $ 30,149 | $1,187,604 | $1,484,674 | $ 245,426 | $ 135,270 | $ Nil | $4,817,080 | $5,187,863 | $5,474,893 |

See Accompanying Notes

PARKLAND REGIONAL COLLEGE

SCHEDULE OF OPERATING EXPENSES

FOR THE YEAR ENDED JUNE 30, 2000.

SCHEDULE 3

| | 2000 | 1999 |
|---|---|---|
| Advertising | $ 32,368 | $ 36,519 |
| Association fees and dues | 7,052 | 7,208 |
| Bad debts | 255 | 11,256 |
| Bank charges and interest | 577 | 860 |
| Minor equipment purchases | 8,123 | 272 |
| Conference and training fees | 14,136 | 18,697 |
| Insurance | 11,944 | 12,864 |
| Materials and supplies | 190,158 | 182,077 |
| Postage, freight and courier | 10,746 | 11,478 |
| Printing and duplicating | 14,361 | 14,738 |
| Subscriptions | 1,453 | 1,568 |
| Telephone and fax | 77,396 | 64,262 |
| Travel | 99,221 | 98,172 |
| Utilities | 58,034 | 54,672 |
| Total | $ 525,824 | $ 514,643 |

See Accompanying Notes

PARKLAND REGIONAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000.

1. PURPOSE AND AUTHORITY

The Parkland Regional College offers educational services and programs under the authority of Section 14 of The Regional Colleges Act.

The Board of the Parkland Regional College is responsible for administering and managing the educational affairs of the College in accordance with the intent of The Regional Colleges Act and its regulations.

The College's objectives are to promote the social, economic and cultural development of the Parkland region of Saskatchewan by facilitating learning options and participating in community groups.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with generally accepted accounting principles and include the following significant policies:

Fund Accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major funds:

Operating Fund
The operating fund consists of those revenues and expenses relating to the general operations of the College.

Capital Fund
The capital fund reflects the equity of the College in capital assets after taking into consideration any associated long term debt. The capital fund consists of transfers and donations designated for capital purposes by the contributor, net of the annual amortization expense.

Revenue recognition

The College follows the restricted fund method of accounting for grants. Grants related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Grants restricted for capital assets are recognized as revenue of the capital fund in the year they are received or receivable.

Unrestricted operating grants are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course instruction is delivered. Revenue from contractual services is recognized as the service is delivered.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2. SIGNIFICANT ACCOUNTING POLICIES ... Continued

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is charged on a straight-line basis over the estimated useful lives of the assets at the following rates, and is reported as an expense in the capital fund:

| | |
|---|---|
| Leasehold improvements | 5% to 20% |
| Buildings | 5% |
| Office furnishing/equipment | 10% to 20% |
| Computer hardware | 33% |

3. ACCOUNTS RECEIVABLE

Accounts receivable are composed of the following:

| | 2000 | 1999 |
|---|---|---|
| Saskatchewan Post-Secondary Education and Skills Training | $ 32,738 | $ 58,181 |
| Government of Saskatchewan - Other | 29,866 | 30,571 |
| Federal government | 5,691 | 8,481 |
| Other | 151,321 | 104,313 |
| | $ 219,616 | $ 201,546 |

4. CAPITAL ASSETS

| | COST | ACCUMULATED AMORTIZATION | 2000 NET BOOK VALUE | 1999 NET BOOK VALUE |
|---|---|---|---|---|
| Land | $ 14,000 | $ Nil | $ 14,000 | $ 14,000 |
| Leasehold improvements | 415,947 | 156,657 | 259,290 | 243,661 |
| Buildings | 1,145,016 | 54,693 | 1,090,323 | 323,008 |
| Office furnishings/ equipment | 180,606 | 132,010 | 48,596 | 55,886 |
| Computer hardware | 473,315 | 412,674 | 60,641 | 58,434 |
| | $2,228,884 | $ 756,034 | $1,472,850 | $ 694,989 |

5. ACCOUNTS PAYABLE

Accounts payable are composed of the following:

| | 2000 | 1999 |
|---|---|---|
| Government of Saskatchewan - Other | $ 3,180 | $ 15,838 |
| Federal government | Nil | 247 |
| Other | 170,442 | 191,953 |
| | $ 173,622 | $ 208,038 |



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6. DEFERRED REVENUE

Deferred revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year as follows:

| | 2000 | 1999 |
|---|---|---|
| Saskatchewan Post-Secondary Education and Skills Training | $ 141,047 | $ 154,537 |
| Other | Nil | 15,000 |
| Student tuitions | 19,895 | 2,238 |
| | $ 160,942 | $ 171,775 |

7. BUDGET AMOUNTS

The budget was prepared by regional college management with Board approval given on June 21, 1999. Ministerial approval was received May 9, 2000.

8. RELATED PARTY TRANSACTIONS

Included in these financial statements are revenue and expense amounts resulting from routine transactions with related parties. These transactions are conducted at prevailing market prices, except for transactions with Sask Property Management Corporation which are conducted at the standard rates charged by the corporation. These various Saskatchewan Crown-controlled departments, agencies and corporations are related to the College by virtue of its economic interest with the Government of Saskatchewan.

Expenses for related party transactions during the year were as follows:

| | 2000 | 1999 |
|---|---|---|
| Sask Tel expenses | $ 72,071 | $ 66,863 |
| Sask Power and Energy expenses | 56,549 | 53,667 |
| Sask Property Management expenses | 51,480 | 42,523 |

In addition, the College pays Provincial Sales Tax to the Saskatchewan Department of Finance on all taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

The College delivers various training and educational programs with funding provided by Government organizations. During the year the college earned funding from the following:

| | 2000 | 1999 |
|---|---|---|
| New Careers Corporation | $ Nil | $ 56,701 |
| SIAST | Nil | 56,196 |
| Saskatchewan Communications Network | 105,500 | 105,500 |



(Continued on next page)

8. RELATED PARTY TRANSACTIONS ... Continued

The College brokerages course programs from SIAST. The amount incurred during the year amounted to $497,864 (1999 - $683,039).

The College brokerages course programs from the University of Saskatchewan. The amount incurred during the year amounted to $132,142 (1999 - $147,718).

Account balances from these transactions are included in the statement of financial position and are settled on normal trade terms. Other transactions with related parties are disclosed elsewhere in these financial statements.

9. FINANCIAL INSTRUMENTS

(a) The carrying amount of cash and temporary investments, accounts receivable, accounts payable and accrued liabilities and accrued holiday pay approximates fair value due to the short term maturity of these instruments. There are no significant terms or conditions related to these financial instruments that may affect the amount, timing, or certainty of future cash flows.

(b) The College is exposed to credit risk from the potential non-payment of accounts receivable. The majority of the College's receivables are from the provincial and federal government, therefore, credit risk is minimal.

10. PENSIONS

Employees of the college participate in one of two pension plans. Teachers and other employees holding a teaching certificate participate in a defined benefit plan, the Teachers' Superannuation Plan (TSP) which is administered by the Teachers' Superannuation Commission. The college has no financial obligation to TSP. Eligible employees contribute to TSP for their current service. No matching contribution is made by the Board. The General Revenue Fund is responsible for the financial obligations of the TSP. All other employees participate through Municipal Employees' Pension Plan (MEPP) which is also a multi-employer defined benefit plan. The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The college's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to $53,038 (1999 - $62,627).

11. ADULT EDUCATION AGREEMENT - YORKTON REGIONAL HIGH SCHOOL

The College and Yorkton Regional High School are parties to an agreement covering the provision of adult education classes through the facilities of the school. Terms of the agreement provide that course program and administration is the responsibility of the school. Financial responsibility for the program offered is provided by the College supported by funding from Saskatchewan Post-Secondary Education & Skills Training. Under the terms of the agreement deficits are the responsibility of the College.


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## 12. LINE OF CREDIT AGREEMENT

The College has an established line of credit up to $200,000 with the Royal Bank of Canada, Melville, Saskatchewan. Security for advances under the agreement consists of an assignment of grant proceeds due from Saskatchewan Post-Secondary Education & Skills Training.

## 13. LEASE AGREEMENTS

The College is obligated under the following lease agreements.

Instructional Facilities

- Central School, Fort Qu'Appelle, Saskatchewan, under a ten year lease which expired May 31, 1998. The agreement covers use of the school building and grounds with annual rental at $1. Terms provide for the College to pay annual operating costs and to be responsible for minor renovations. The agreement contains an option to renew at the end of the initial lease term.

- Simpson School, Yorkton, Saskatchewan. The transfer of building and property is presently being negotiated and is subject to Saskatchewan Post-Secondary Education and Skills Training approval.

Offices

- Administration office and classrooms located in the Melville Comprehensive School, Melville, Saskatchewan, under a ten year lease which expires August 15, 2008. Terms of the lease provide for annual rental of $50,000 plus applicable taxes.

- Branch office and classrooms, Canora, Saskatchewan, located in the Senior Elementary School, under a two year lease which expired July 31, 1994 has been renewed on a yearly basis to June 30, 2000 under an informal agreement with the Town of Canora. Terms of the lease provide for annual rental of $11,550.

Equipment

- Xerox Canada covering 6 photocopiers at various locations until March 26, 2003. Terms of the lease call for annual rental payments of $20,212 plus taxes.

- IBM Canada covering annual maintenance on computer equipment at approximately $2,168 including taxes.

## 14. RESTRICTION ON NET ASSETS

The Board of Directors of Parkland Regional College have placed internal restrictions on $913,958 of unrestricted net assets to be used for future expenditures. These internally restricted amounts are not available for other purposes without approval of the Board of Directors.


(Continued on next page)

15. UNCERTAINTY DUE TO THE YEAR 2000 ISSUE

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. Although the change in date has occurred, it is not possible to conclude that all aspects of the Year 2000 Issue that may affect the entity, including those related to customers, suppliers, or other third parties, have been fully resolved.


(Continued from previous page)

Parkland Regional College
Payment Listing
For Year Ending June 30, 2000

| | |
|---|---|
| Big Sky Farms | 45,500.00 |
| Cooperators | 50,219.45 |
| Dell Computer Corporation | 58,163.10 |
| DMO-Nesbitt Burns | 21,048.00 |
| Durafibre Inc | 41,119.00 |
| Editproof Technical Writing | 37,833.71 |
| Joint Board of Education | 127,403.54 |
| Municipal Employees Pension Plan | 99,841.42 |
| Prairie West Regional College | 27,900.84 |
| Primerica Concert | 22,216.46 |
| Receiver General for Canada | 732,189.80 |
| Sask Power | 56,549.23 |
| Sask Property Management | 48,491.07 |
| Sask Teachers Retirement Plan | 21,133.09 |
| Sask Tel CMR | 72,070.59 |
| SGEU | 48,131.88 |
| Shelley Keys | 27,002.52 |
| SIAST | 497,864.15 |
| Southeastern Metis | 23,800.00 |
| Teacher's Supperannuation Fund | 43,628.50 |
| University of Saskatchewan Bookstore | 26,856.12 |
| Wendy Mahnic | 23,113.10 |
| Xerpx Canada Ltd | 42,153.43 |
| Yorkton Regional Highschool | 540,178.23 |
| Abrahamson, Bart | 65,210.00 |
| Beattie, Ralph | 61,430.00 |
| Gehl, Sonja | 50,560.00 |
| Myers, Fay | 77,070.00 |
| Seidler, Rhoda | 33,590.00 |
| Unionized Payroll | 1,873,310.00 |

Please note: List excludes Fort Qu'Appelle Building